

**DEPARTMENT OF STATE REVENUE  
LETTER OF FINDINGS NUMBER: 99-0383  
Motor Vehicle Excise Tax  
For The Tax Periods: 1995 through 1998**

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**ISSUES**

**I. Motor Vehicle Excise Tax – Imposition**

**Authority:** IC 6-8.1-5-2, IC 9-18-2-1.

The Taxpayer protests the delay in the Department's tax liability assessments.

**STATEMENT OF FACTS**

The Taxpayer was assessed Motor Vehicle Excise Tax on her 1993 Toyota. At approximately 8:30 AM on August 18, 1999, the Taxpayer called in and stated that she would submit a written brief. On October 19, 1999, a letter was sent to the Taxpayer stating that a written brief was not received and establishing a hearing date on November 18, 1999. The Taxpayer did not respond to the letter and did not show up for the hearing. More facts supplied as necessary.

**I. Motor Vehicle Excise Tax: Imposition**

**DISCUSSION**

IC 6-8.1-5-1 specifically provides that notice of a proposed assessment is *prima facie* evidence that the Department's claim for the unpaid tax is valid. It is the burden of the taxpayer to prove that the proposed assessment is wrong. In previous correspondence sent to the Department, the Taxpayer concedes being an Indiana resident but contends the Toyota was not operated in

Indiana. However, no evidence to support this contention is offered. Indiana Code Section 9-18-2-1 states:

- (d) An Indiana resident who has a legal residence in a state that is not contiguous to Indiana may operate a motor vehicle for not more than sixty (60) days without registering the motor vehicle in Indiana.

Therefore, without any evidence to support the Taxpayer's claim, the protest must be denied.

**FINDING**

The Taxpayer's protest is respectfully denied.